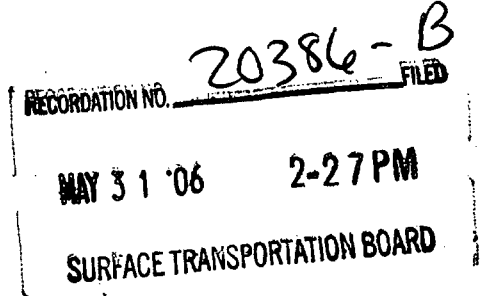


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OF COUNSEL  
URBAN A. LESTER

May 31, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of September 25, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Master Equipment Lease Agreement previously filed with the Board under Recordation Number 20386.

The names and addresses of the parties to the enclosed document are:

Assignor: Messer Griesheim Industries, Inc.  
3 Great Valley Parkway  
Malvern, PA 19355

Assignee: BOC GROUP, INC.,  
575 Mountain Avenue  
Murray Hill, NJ 07974

Mr. Vernon A. Williams  
May 31, 2006  
Page 2

A description of the railroad equipment covered by the enclosed document is:

20 railroad tank cars: TIMX 201000 – TIMX 201019.

A short summary of the document to appear in the index is:

Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

## ASSIGNMENT AND ASSUMPTION AGREEMENT

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of September 25, 2002, and effective as of December 21, 2001 (this "Agreement"), is executed and delivered by MESSER GRIESHEIM INDUSTRIES, INC., a Delaware corporation having its principal place of business at 3 Great Valley Parkway, Malvern PA 19355 ("Assignor"), and BOC GROUP, INC., a Delaware corporation having its principal place of business at 575 Mountain Avenue, Murray Hill, NJ 07974 ("Assignee").

### Statement of Facts

1. Pitney Bowes Credit Corporation, a Delaware corporation having its principal place of business at 27 Waterview Drive, Shelton, CT 06484, as lessor ("PBCC" and together with its successors and assigns, "Lessor"), and Assignor, as lessee, entered into a Master Equipment Lease Agreement No. 7782444 dated as of November 25, 1996 (the "Master Lease") and Lease Schedule No. 001 thereto dated as of November 25, 1996 (the "Schedule" and together with the Master Lease, the "Lease", but solely as hereinafter limited) pursuant to which Lease Lessor leases to Assignor all of the equipment more fully described in the Schedule (the "Equipment").

2. The Equipment is described on Attachment A hereto.

3. As Assignor has previously been notified, PBCC has sold the Equipment and assigned its interest as "Lessor" under the Lease to NAPA Trust, by Wilmington Trust Company, not in its individual capacity but solely as trustee; PBCC is Lessor's manager under the Lease.

4. Assignor desires to assign to Assignee its rights and obligations under the Lease, Assignee desires to assume all of such rights and obligations, and Lessor is willing to consent to such assignment and assumption on the terms and conditions set forth below.

### Statement of Terms

1. The recitals stated in the Statement of Facts are hereby incorporated by reference.

2. Assignor hereby assigns to Assignee all of Assignor's right, title and interest in and to the Lease, together with all of Assignor's obligations and liabilities under the Lease, and, after the effective date of assignment to the Assignee, Assignee hereby unconditionally assumes, agrees to pay, discharge, satisfy and perform any and all liabilities and obligations of "Lessee" under the Lease at the times and in the manner set forth therein, all with the same force and effect as if Assignee were named as "Lessee" under the Lease. Notwithstanding anything to the contrary contained herein, Assignee shall assume no liability arising from or in connection with any fact, condition or state of affairs existing prior and up to the effective date of assignment, regardless of when discovered. Assignee represents and warrants to Lessor that it has received from Assignor a true and complete copy of the Lease and has read and understood all of the terms thereof. All of the Equipment has been delivered to Assignee by Assignor, Assignee has had an adequate opportunity to inspect such Equipment and Assignee accepts all of such

Equipment irrevocably for all purposes of this Agreement.

3. Without limiting the generality of the foregoing assignment and assumption of rights, obligations and liabilities, Assignee expressly agrees (a) that the assumption of obligations and liabilities of Assignee and the agreement by Assignee to pay and discharge the same, as contained and set forth herein, is intended to be an unconditional promise to Lessor of payment and performance by Assignee, and Assignee's duties and obligations with respect thereto shall be construed to be that of a principal and not that of a surety, and (b) that Assignee understands that the Lease cannot be cancelled or terminated except as expressly provided therein and that Assignee's obligations to pay all rent and other amounts payable under the Lease and to perform the duties, obligations and responsibilities with respect thereto shall be absolute, and unconditional under any and all circumstances.

4. Assignor agrees that, notwithstanding this assignment, it shall at all times be and remain liable to Lessor for the payment of all rent and other amounts payable under the Lease and the performance of all covenants and obligations of "Lessee" arising under the terms of the Lease prior to the date hereof. Assignee agrees not to assert against Lessor any defense, set off, recoupment, claim or counterclaim, only with respect to non-payment by Assignee of such amounts due or to become due under the Lease, and not other obligatory provisions under the Agreement, which Assignee might otherwise have against Assignor arising from this Agreement, it being agreed, nonetheless, that the reference to "other obligatory provision under the Agreement" shall not limit Assignee's obligations under this sentence with respect to such amounts due or to become due under the Lease

5. In order to induce Lessor to consent to this Agreement, Assignor hereby represents and warrants to Lessor as follows: (a) Assignor is a corporation duly organized, validly existing and in good standing under the laws of its state of incorporation; (b) Assignor has full power, authority and legal right to execute, deliver and perform this Agreement; and (c) this Agreement has been duly authorized, executed and delivered by Assignor and constitutes a legal, valid and binding obligation of Assignor, enforceable in accordance with its terms. Assignor further represents that it has provided to Assignee a true and complete copy of the Lease.

6. In order to induce Lessor to consent to this Agreement, Assignee hereby represents and warrants to Lessor as follows: (a) Assignee is a corporation duly organized, validly existing and in good standing under the laws of its state of incorporation; (b) Assignee has full power, authority and legal right to execute, deliver and perform this Agreement; and (c) this Agreement has been duly authorized, executed and delivered by Assignee and constitutes a legal, valid and binding obligation of Assignee, enforceable in accordance with its terms.

7. So long as Assignee is not in default in the performance of any Assignee's covenants under the Lease, Lessor agrees that Lessor shall not, and each direct or indirect assignees or transferee of Lessor agrees that it shall not, interfere with the right of use and enjoyment of the Equipment by Assignee.

8. The agreements of Assignee herein contained shall be enforceable by Lessor in its own name, with this Agreement being binding upon, inuring to the benefit of and being enforceable by, Assignor, Assignee and Lessor and their respective successors and assigns;

*provided, however*, that no transfer, further assignment or sublease shall be made by Assignor or Assignee except in compliance with the terms of the Lease.

9. All notices, demands and documents provided for in the Lease or herein shall be deemed to have been given or made (i) five (5) days after having been deposited with the United States Postal Service, postage prepaid, or (ii) upon delivery if sent by a nationally recognized overnight delivery service (with charges prepaid) or sent by facsimile (with telephonic confirmation of receipt), or personally delivered, in each case addressed to Assignor or Assignee at their respective addresses set forth above, and to Lessor in care of PBCC at PBCC's address set forth above, or at such other addresses as any of such parties may designate in writing to the others from time to time for such purpose.

10. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which taken together shall constitute but one and the same agreement.

11. This Agreement shall be governed by and construed in accordance with the laws of the State of New York, which laws shall prevail in the event of a conflict of laws.

12. Lessor and Assignee agree that this Agreement may be filed for recording with the Surface Transportation Board.

IN WITNESS WHEREOF, Assignor and Assignee have executed this Agreement by their respective duly authorized officers and Lessor has consented hereto as of the day and year first above written.

**ASSIGNOR:**

MESSER GRIESHEIM INDUSTRIES, INC.

**ASSIGNEE:**

THE BOC GROUP, INC., a Delaware corporation



By: [Signature]  
Print Name: M. D. NASHA  
Title: JAN 28, 03  
VP/CFO

By: [Signature]  
Print Name: JK MASTERS  
Title: PRESIDENT DGS NA

By the signature of its duly authorized representative below, Lessor consents to the assignment and assumption provided for in this Agreement.

**LESSOR:**

NAPA Trust, by Wilmington Trust Company, not in its individual capacity but solely as trustee

By: Pitney Bowes Credit Corporation,  
as Manager

By: [Signature]  
Print Name: LINDA M. MCAVOY  
Title: Director Operations

Acknowledgment

STATE OF Pennsylvania  
COUNTY OF Chester ) ss.

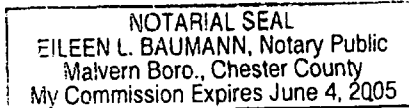
On this 29<sup>th</sup> day of January 2002<sup>3</sup>, before me personally appeared  
Michael A. Mosha who acknowledged himself to be an officer of the  
above Miesser Griesheim Industries, Inc., and that he, as such officer, being authorized to do so,  
executed and delivered the foregoing instrument for the purposes therein contained as the free act  
and deed of said corporation, and as his free act and deed as an officer of said corporation.

IN WITNESS WHEREOF, I hereto set my hand and official seal.

Eileen L. Baumann

Notary Public

My commission expires: June 4, 2005



Acknowledgment

STATE OF New Jersey )  
 ) ss.  
COUNTY OF Union )

On this 25 day of Sept 2002, before me personally appeared  
J.K. Masters who acknowledged himself to be an officer of the  
above The BOC Group Inc. and that he, as such officer, being authorized to do so, executed and  
delivered the foregoing instrument for the purposes therein contained as the free act and deed of  
said corporation, and as his free act and deed as an officer of said corporation.

IN WITNESS WHEREOF, I hereto set my hand and official seal.

Barbara A. Zenobia  
Notary Public

My commission expires:  
**BARBARA A. ZENOBIA**  
**NOTARY PUBLIC OF NEW JERSEY**  
**My Commission Expires Oct. 13, 2006**



### Attachment A Equipment

<u>Quantity</u>	<u>Description</u>	<u>Serial Number</u>
20	Twenty (20) 20,110 gallon, non-coiled foam insulated Railroad Tank Cars, DOT 105S500W	TIMX 201000 to and including 201019

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

5/31/06



\_\_\_\_\_  
Robert W. Alvord